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Kentucky's Agricultural Districts Program

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Someone asked about Agricultural Districts recently. It sounded like a farm tax program, but I had to admit that I knew nothing about them, and that I would look into it.

The Agricultural Districts Program *does* include the Farm Tax Exemption for real estate taxes. But it also provides certain protections to farmland from annexation and condemnation (as in for a highway or landfill). Enrolled farms qualify for preferential treatment for certain cost-share programs with the Division of Conservation website saying:

"Land enrolled in the Agricultural District Program cannot be annexed, cannot be condemned without mitigation, is taxed at the agricultural rate, is eligible for deferred assessment costs when water lines are extended, and receives extra points when applying for state Cost Share or to the Purchase of Agricultural Conservation Easements (PACE) Program."

The program was created by the Kentucky Legislature in 1982. The purpose of the legislation is "to provide a means by which agricultural land may be protected and enhanced as a viable segment of the state's economy and as an important resource."

Requirements

Any landowner or group of landowners may submit a petition to the local conservation district requesting the creation of an agricultural district within the county. The petition is simple: name, address, and number of acres included by each petitioner and the names and addresses of adjacent landowners. It requires a map of the proposed district identifying boundaries of the property to be included in the district and of adjacent landowners. See the Property Valuation Administrator (PVA) or Farm Service Agency for help. Generally, the district must include at least 250 acres of farmland within a contiguous boundary, and no land can be included without the consent of the owner.

The Process

The petition is submitted to the County Conservation District Board of Supervisors. They notify the local planning and zoning authorities and the fiscal court for input. The Board has one hundred days to make a recommendation to the Soil and Water Conservation Commission in Frankfort. The

Commission has one hundred days to make its recommendation. That's about a year of working days from the time the original submission is made.

The Commission may consider the number of acres with a conservation plan or agriculture water quality plan, acres considered prime farmland, soil capability classes, and farming activities, as well as any opposition offered.

Every five years the Board of Supervisors will review any changes in the agricultural district and your desire to continue participation. They will then make a recommendation on recertification to the Commission.

For more information look up Natural Resources Conservation Agricultural Districts online or visit your county Conservation District.

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